

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WAPELLO</div> <div>CITY OF <u>WAPELLO</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16205800900000</div> <div>City of Wapello</div> <div>335 North Main Street</div> <div>Wapello, Iowa 52653</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		588,694		588,694	579,509
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		588,694		588,694	579,509
Delinquent property taxes		0		0	
TIF revenues		357,324		357,324	333,775
Other city taxes		116,428	0	116,428	135,967
Licenses and permits		7,062	0	7,062	21,375
Use of money and property		11,293	0	11,293	3,400
Intergovernmental		335,135	500,000	835,135	859,532
Charges for fees and service		171,256	665,967	837,223	838,000
Special assessments		0	73	73	
Miscellaneous		46,514	11,650	58,164	136,205
Other financing sources		360,000	1,744,878	2,104,878	2,397,252
Total revenues and other sources		1,993,706	2,922,568	4,916,274	5,305,015
Expenditures and Other Financing Uses					
Public safety		391,508	0	391,508	406,890
Public works		361,900	0	361,900	345,915
Health and social services		0	0	0	
Culture and recreation		273,976	0	273,976	374,525
Community and economic development		3,420	0	3,420	3,300
General government		143,592	0	143,592	258,952
Debt service		439,516	0	439,516	439,321
Capital projects		0	0	0	34,578
Total governmental activities expenditures		1,613,912	0	1,613,912	1,863,481
Business type activities		0	2,814,406	2,814,406	2,930,714
Total ALL expenditures		1,613,912	2,814,406	4,428,318	4,794,195
Other financing uses, including transfers out		291,715	68,285	360,000	401,252
Total ALL expenditures/And other financing uses		1,905,627	2,882,691	4,788,318	5,195,447
Excess revenues and other sources over (Under) Expenditures/And other financing uses		88,079	39,877	127,956	109,568
Beginning fund balance July 1, 2014		584,972	421,376	1,006,348	1,006,348
Ending fund balance June 30, 2015		673,051	461,253	1,134,304	1,115,916
<div>Note - These balances do not include \$ 101,717 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 55,776 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,871,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,612,045	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 4,158,983
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WAPELLO							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	427,128	95,408		66,158			588,694			588,694	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	427,128	95,408		66,158	0		588,694		T01	588,694	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	427,128	95,408		66,158	0	0	588,694			588,694	6					
7	TIF revenues			357,324				357,324		T01	357,324	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0									
14	Other local option taxes		116,428					116,428		T09	116,428	14					
15	TOTAL OTHER CITY TAXES	0	116,428	0	0	0	0	116,428	0		116,428	15					
16	Section B - LICENSES AND PERMITS	7,062						7,062		T29	7,062	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	1,464						1,464		U20	1,464	18					
19	Rents and royalties	6,544						6,544		U40	6,544	19					
20	Other miscellaneous use of money and property	3,285						3,285		U20	3,285	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	11,293	0	0	0	0	0	11,293	0		11,293	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	83,674						83,674		B89	83,674	27					
28	Community development block grants							0	500,000	B50	500,000	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	83,674	0	0	0	0	0	83,674	500,000		583,674	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAPELLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		214,932					214,932		C46	214,932	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	11,407						11,407		C89	11,407	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	11,407	214,932	0	0	0	0	226,339	0		226,339	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	2,000						2,000			2,000	63				
64	Library service	13,320						13,320		D89	13,320	64				
65	Township contributions	9,802						9,802		D89	9,802	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	25,122	0	0	0	0	0	25,122	0		25,122	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	120,203	214,932	0	0	0	0	335,135	500,000		835,135	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	209,209	A91	209,209	73				
74	Sewer							0	456,758	A8Ø	456,758	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	138,177						138,177		A81	138,177	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAPELLO						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	110						110		A89	110	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	32,969						32,969		A61	32,969	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	171,256	0	0	0	0	0	171,256	665,967		837,223	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0	73	U01	73	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	4,300						4,300		U99	4,300	108				
109	Deposits and sales/fuel tax refunds	934						934	11,650	U99	12,584	109				
110	Sale of property and merchandise	4,585						4,585		U11	4,585	110				
111	Fines	7,270	112					7,382		U30	7,382	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Franchise Fee	19,473						19,473			19,473	114				
115	Copies & Maps	54						54			54	115				
116	Refunds	3,636						3,636			3,636	116				
117	Insurance Reimbursement	6,150						6,150			6,150	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	46,402	112	0	0	0	0	46,514	11,650		58,164	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WAPELLO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	783,344	426,880	357,324	66,158	0	0	1,633,706	1,177,690		2,811,396	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	1,744,878	NR	1,744,878	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans				68,285			68,285			68,285	127
128	Internal TIF loans and transfers in				291,715			291,715			291,715	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	360,000	0	0	360,000	1,744,878		2,104,878	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	783,344	426,880	357,324	426,158	0	0	1,993,706	2,922,568		4,916,274	132
133												133
134	Beginning fund balance July 1, 2014	310,471	214,657	22,566	95	37,183		584,972	421,376		1,006,348	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,093,815	641,537	379,890	426,253	37,183	0	2,578,678	3,343,944		5,922,622	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WAPELLO							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	205,645						205,645		E62	205,645	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation		63,004					63,004		E04	63,004	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	121,930						121,930		E24	121,930	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	929						929		E32	929	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	328,504	63,004	0	0	0	0	391,508			391,508	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		196,914					196,914		E44	196,914	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		29,664					29,664		E44	29,664	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	135,322						135,322		E81	135,322	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	135,322	226,578	0	0	0	0	361,900			361,900	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WAPELLO							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	105,671						105,671		E52	105,671	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	64,836						64,836		E61	64,836	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	70,237						70,237		E61	70,237	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	8,000						8,000		E03	8,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	24,549						24,549		E61	24,549	135
136	Other culture and recreation	683						683		E61	683	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	273,976	0	0	0	0	0	273,976			273,976	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,400						2,400		E29	2,400	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,020				1,020		E89	1,020	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,400	0	1,020	0	0	0	3,420			3,420	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WAPELLO						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,441						7,441		E29	7,441	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	27,876						27,876		E23	27,876	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,511						4,511		E25	4,511	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	55,005						55,005		E31	55,005	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	48,759						48,759		E89	48,759	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	143,592	0	0	0	0	0	143,592			143,592	176
177	Section G — DEBT SERVICE							0			0	177
178	GO Bond				370,310			370,310			370,310	178
179	Pool Bonds				64,088			64,088			64,088	179
180	<i>Kibota Lease</i>				5,118			5,118			5,118	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	439,516	0	0	439,516			439,516	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	883,794	289,582	1,020	439,516	0	0	1,613,912			1,613,912	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WAPELLO					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								189,988	E91	189,988	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								450,014	E80	450,014	201
202	Purchase of land and equipment									G80	0	202
203	Construction								1,980,634	F80	1,980,634	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAPELLO		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	883,794	289,582	1,020	439,516	0	0	1,613,912	2,814,406		4,428,318	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out							0	68,285	NE	68,285	255
256	Internal TIF loans/repayments and transfers out			291,715				291,715			291,715	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	291,715	0	0	0	291,715	68,285		360,000	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	883,794	289,582	292,735	439,516	0	0	1,905,627	2,882,691		4,788,318	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	67,500	194,922	87,155	-13,263			336,314			336,314	264
265	Committed	62,728						62,728			62,728	265
266	Assigned					31,958		31,958			31,958	266
267	Unassigned	79,793	157,033			5,225		242,051			242,051	267
268	Total Governmental	210,021	351,955	87,155	-13,263	37,183	0	673,051			673,051	268
269	Proprietary								461,253		461,253	269
270	Total ending fund balance June 30, 2015	210,021	351,955	87,155	-13,263	37,183	0	673,051	461,253		1,134,304	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,093,815	641,537	379,890	426,253	37,183	0	2,578,678	3,343,944		5,922,622	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAPELLO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$ 63,004

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 429,129

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,602,000	29U 1,146,045	39U 136,000	49U	49U	49U 2,612,045	49U	I89 54,068
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Fire Truck	19U 20,000	29U	39U 4,000	49U 16,000	49U	49U	49U	I89
2012 Capital Bond	19U 1,375,000	29U	39U 355,000	49U 1,020,000	49U	49U	49U	I89 15,310
Pool Boind	19U 775,000	29U	39U 42,000	49U 733,000	49U	49U	49U	I89 22,088
Weaver Blvds	19U	29U 102,000	39U	49U 102,000	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,772,000	1,248,045	537,000	1,871,000	0	2,612,045	0	91,466

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	83,179,650	x .05 = \$	4,158,983

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 55,776	\$ 37,183		1,198,838	1,291,797

REMARKS

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Continued on next page

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